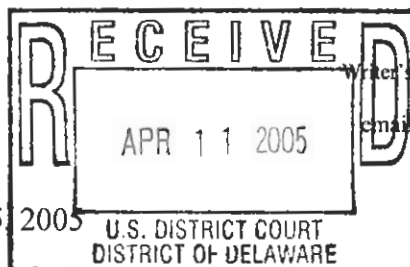
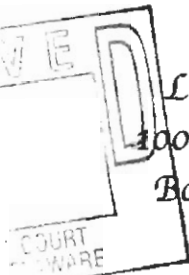




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April 5, 2005

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Re: Valley Media, Inc. Case No. 01-11353 (PJW)

Dear Sir:

Enclosed for forwarding to the District Court is the two-volume record on appeal as designated by the parties, together with the certificate of service.

Kindly date stamp the enclosed copy of the certificate of service and return in the enclosed postage-paid envelope.

Very truly yours,

Jeffrey S. Ogilvie
Counsel to MDOR

cc: Edward DeFranceschi
Jason Bell

